

1-1 By: Creighton, Nichols S.B. No. 228
 1-2 (In the Senate - Filed December 5, 2014; January 28, 2015,
 1-3 read first time and referred to Committee on Finance;
 1-4 April 23, 2015, reported adversely, with favorable Committee
 1-5 Substitute by the following vote: Yeas 12, Nays 1; April 23, 2015,
 1-6 sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13	X			
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18			X	
1-19	X			
1-20	X			
1-21	X			
1-22		X		
1-23			X	

1-24 COMMITTEE SUBSTITUTE FOR S.B. No. 228 By: Kolthorst

1-25 A BILL TO BE ENTITLED
 1-26 AN ACT

1-27 relating to an exemption from the sales tax for firearms and hunting
 1-28 supplies for a limited period.

1-29 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-30 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
 1-31 by adding Section 151.358 to read as follows:

1-32 Sec. 151.358. FIREARMS AND HUNTING SUPPLIES FOR LIMITED
 1-33 PERIOD. (a) In this section, "hunting supplies" means ammunition,
 1-34 archery equipment, hunting blinds and stands, hunting decoys,
 1-35 firearm cleaning supplies, gun cases and gun safes, hunting optics,
 1-36 and hunting safety equipment.

1-37 (b) The sale of a firearm or hunting supplies is exempted
 1-38 from the taxes imposed by this chapter if the sale takes place
 1-39 during a period:

1-40 (1) beginning at 12:01 a.m. on the Saturday of the last
 1-41 full weekend in August and ending at 12 midnight on the following
 1-42 Sunday; or

1-43 (2) beginning at 12:01 a.m. on the Saturday of the last
 1-44 full weekend in October and ending at 12 midnight on the following
 1-45 Sunday.

1-46 SECTION 2. (a) Notwithstanding Section 151.358(b)(1), Tax
 1-47 Code, as added by this Act, if this Act takes effect September 1,
 1-48 2015, the exemption provided by that subdivision from the taxes
 1-49 imposed by Chapter 151, Tax Code, applies to a sale that takes place
 1-50 during a period beginning at 12:01 a.m. on the Friday before the
 1-51 first full weekend in September 2015 and ending at 12 midnight on
 1-52 the following Sunday if the sale otherwise meets the requirements
 1-53 of that section.

1-54 (b) If this Act receives the vote necessary for immediate
 1-55 effect as provided by Section 4 of this Act, this section has no
 1-56 effect.

1-57 (c) If this section takes effect, this section expires
 1-58 October 1, 2015.

1-59 SECTION 3. The change in law made by this Act does not
 1-60 affect tax liability accruing before the effective date of this

2-1 Act. That liability continues in effect as if this Act had not been
2-2 enacted, and the former law is continued in effect for the
2-3 collection of taxes due and for civil and criminal enforcement of
2-4 the liability for those taxes.

2-5 SECTION 4. Except as otherwise provided by this Act, this
2-6 Act takes effect immediately if it receives a vote of two-thirds of
2-7 all the members elected to each house, as provided by Section 39,
2-8 Article III, Texas Constitution. If this Act does not receive the
2-9 vote necessary for immediate effect, this Act takes effect
2-10 September 1, 2015.

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